

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Controlled release and taste masking oral pharmaceutical compositions

the specification of which: *(check one)*

REGULAR OR DESIGN APPLICATION

is attached hereto.

was filed on _____ as application Serial No. _____ and was amended on _____
(if applicable).

PCT FILED APPLICATION ENTERING NATIONAL STAGE

was described and claimed in International application No.
PCT/EP00/05356 filed on 09.06.2000
and as amended on _____ (if any).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

PRIORITY CLAIM

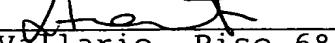
I hereby claim foreign priority benefits under 35 USC 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed.

PRIOR FOREIGN APPLICATION(S)

Country	Application Number	Date of Filing (day, month, year)	Priority Claimed
Italy	MI99A001317	14.06.1999	YES
Italy	MI2000A000422	03.03.2000	YES

(Complete this part only if this is a continuing application.)

I hereby claim the benefit under 35 USC 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 USC 112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37 Code of Federal Regulations §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

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Full name of fourth joint inventor, if any Lorenzo FOSSATI
Inventor's signature  Date 30.11.2001
Residence Edificio Vallario, Piso 6°, Calle 52 Y Ecuira
Citizenship PAX
Residence Mendez, Panama City (PA)
Post Office Address same as above

Full name of fifth joint inventor, if any _____
Inventor's signature _____ Date _____
Residence _____
Citizenship _____
Post Office Address _____

Full name of sixth joint inventor, if any _____
Inventor's signature _____ Date _____
Residence _____
Citizenship _____
Post Office Address _____

Full name of seventh joint inventor, if any _____
Inventor's signature _____ Date _____
Residence _____
Citizenship _____
Post Office Address _____

Full name of eighth joint inventor, if any _____
Inventor's signature _____ Date _____
Residence _____
Citizenship _____
Post Office Address _____

POWER OF ATTORNEY

The undersigned hereby authorizes the U.S. attorney or agent named herein to accept and follow instructions from _____ as to any action to be taken in the Patent and Trademark Office regarding this application without direct communication between the U.S. attorney or agent and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorney or agent named herein will be so notified by the undersigned.

As a named inventor, I hereby appoint the following attorney(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith: Robert J. PATCH, Reg. No. 17,355, Andrew J. PATCH, Reg. No. 32,925, Robert F. HARGEST, Reg. No. 25,590, Benoît CASTEL, Reg. No. 35,041, Eric JENSEN, Reg. No. 37,855, and Thomas W. PERKINS, Reg. No. 33,027, c/o YOUNG & THOMPSON, Second Floor, 745 South 23rd Street, Arlington, Virginia 22202.

Address all telephone calls to Young & Thompson at 703/521-2297.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or first inventor: Roberto VILLA
(given name, family name)

Inventor's signature Roberto Villa Date 30.11.2001

Residence: Edificio Vallario, Piso 6°, Calle 52 Y
Ecuira Mendez, Panama City (PA)

Post Office Address: same as above PA

Citizenship: Italian

Full name of second joint inventor, if any: Massimo PEDRANI
(given name, family name)

Inventor's signature Massimo Pedrani Date 30.11.2001

Residence: Edificio Vallario, Piso 6°, Calle 52 Y
Ecuira Mendez, Panama City (PA)

Post Office Address: same as above PA

Citizenship: Italian

300 Full name of third joint inventor, if any: Mauro AJANI
(given name, family name)

Inventor's signature Mauro Ajani Date 30.11.2001

Residence: Edificio Vallario, Piso 6°, Calle 52 Y
Ecuira Mendez, Panama City (PA)

Post Office Address: same as above PA

Citizenship: Italian